IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.21 of 1999
Date of decision: 06.11.2006

Shri Ashok Kumar Malik, Ludhiana.

-----Applicants

Vs.

The Commissioner of Income Tax, Ludhiana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 30.07.1997 in I.T.A. Nos.1335 & 1336/Chd/1991 in respect of assessment years 1988-89 & 1989-90:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in taking the view that the amount received as incentive bonus by a development officer of the LIC was taxable under the head 'salary' and not entitled to any deduction on account of expenditure other than the standard deduction available u/s 16(1) of the Income-tax Act, 1961?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in ***B.M. Parmar*** **v.** ***C.I.T.*** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak)**, we have answered the question in favour of the revenue and against the assessee.

Accordingly, the question referred is answered in favour of the revenue and against the assessee.

(ADARSH KUMAR GOEL)
JUDGE

November 06, 2006
ashwani

(RAJESH BINDAL)
JUDGE